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Budget and Taxation Committee

Subcommittees

Pensions

Public Safety, Transportation, and
Environment

THE SENATE OF MARYLAND
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TESTIMONY - SENATE BILL 235
INCOME TAX – PERSONAL EXEMPTION –
DISABLED INDIVIDUALS
BUDGET AND TAXATION COMMITTEE
JANUARY 25, 2022

Chair Guzzone, Vice Chair Rosapepe and Fellow Committee Members:

Senate Bill 235 is a very straightforward piece of legislation that simply allows for Maryland residents with permanent physical disabilities to claim a \$1,000 income tax deduction. This bill is an expansion of the currently existing exemption for individuals who are blind, just adding those who are permanently disabled.

Individuals with disabilities face a myriad of difficulties that often require the outlay of added expenses not encountered by those who aren't forced to live with challenges. From adjustments in living spaces to adjustments in transportation, technology and personal care; this legislation would provide a small, but much-needed offset to the added expenses that these individuals encounter.

While this legislation would come with a fiscal impact, it would be an appropriate and appreciated recognition of the challenges faced by Maryland residents living with permanent disabilities.

For the reasons listed above, I ask for a favorable report of Senate Bill 235.